REMARKS

Reconsideration of this application and the rejection is respectfully requested.

Applicants have attempted to address every objection and ground for rejection in the Office

Action dated June 10, 2004 (Paper No. 20040608) and believe the application is now in

condition for allowance.

The Restriction mailed on or about March 24, 2004 has been reviewed and

made final. Applicants have elected Group I: Claims 1-16. Claims 17-25 have been

cancelled and Applicants reserve the right to timely file a divisional application on the

cancelled claims.

As requested by the Examiner, the title has been replaced by the following:

METHOD FOR MANUFACTURING A THREE-PHASE TRANSFORMER.

Applicants acknowledge the allowance of claims 1-16. In view of the above

amendments, the application is respectfully submitted to be in allowable form. Indication of

allowance is respectfully requested. Should the Examiner discover there are remaining issues

which may be resolved by a telephone interview, he is invited to contact Applicants'

undersigned attorney at the telephone number listed below.

August 9, 2004

Respectfully submitted,

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